

701—65.14(452A) Tank vehicles. A licensed special fuel distributor or licensed special fuel dealer may dispense special fuel from a tank vehicle through the same licensed metered pump for other than highway or aircraft bulk sales and into motor vehicle or aircraft special fuel holding tanks, and an exemption certificate is not required for the other than highway or aircraft sales. In the event adequate records showing taxable and nontaxable sales are lacking or incomplete, this privilege may be revoked by the director and separate storage and meters may be required.

This rule is intended to implement Iowa Code section 452A.34.